

Form **F-66 (IA-2)**
(6-30-2015)

STATE OF IOWA

2015

FINANCIAL REPORT

FISCAL YEAR ENDED

JUNE 30, 2015

REINBECK

CITY OF REINBECK, IOWA

DUE: December 1, 2015

16203800700000

CITY ADMINISTRATOR

414 MAIN STREET

REINBECK, IA 50669

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	514,092		514,092	499,193
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	514,092		514,092	499,193
Delinquent property taxes	0		0	
TIF revenues	391,865		391,865	383,908
Other city taxes	0	0	0	14,268
Licenses and permits	18,925	0	18,925	5,150
Use of money and property	11,879	0	11,879	16,085
Intergovernmental	233,933	0	233,933	226,137
Charges for fees and service	59,327	1,504,954	1,564,281	1,705,350
Special assessments	1,441	0	1,441	2,500
Miscellaneous	638,804	0	638,804	477,622
Other financing sources	416,041	5,565	421,606	158,738
Total revenues and other sources	2,286,307	1,510,519	3,796,826	3,488,951
Expenditures and Other Financing Uses				
Public safety	178,402	0	178,402	269,520
Public works	203,528	0	203,528	253,422
Health and social services	2,776	0	2,776	3,650
Culture and recreation	344,189	0	344,189	359,318
Community and economic development	219,993	0	219,993	110,250
General government	130,182	0	130,182	144,100
Debt service	231,961	0	231,961	291,109
Capital projects	0	0	0	62,151
Total governmental activities expenditures	1,311,031	0	1,311,031	1,493,520
Business type activities	0	1,448,616	1,448,616	1,500,229
Total ALL expenditures	1,311,031	1,448,616	2,759,647	2,993,749
Other financing uses, including transfers out	271,606	0	271,606	348,902
Total ALL expenditures/And other financing uses	1,582,637	1,448,616	3,031,253	3,342,651
Excess revenues and other sources over (Under) Expenditures/And other financing uses	703,670	61,903	765,573	146,300
Beginning fund balance July 1, 2014	48,712	146,542	195,254	925,168
Ending fund balance June 30, 2015	752,382	208,445	960,827	1,071,468
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt	\$ 290,000	Other long-term debt	\$ 0	
Revenue debt	\$ 1,982,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 980,000	General obligation debt limit	\$ 4,624,037	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk JULIE WILKERSON		Telephone →	Area Code 319	Number 788-6404
Signature of Mayor or other City official (Name and Title)		Date signed 10/5/2015		
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF REINBECK						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	400,483	98,525		15,084			514,092			514,092	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	400,483	98,525		15,084	0		514,092		T01	514,092	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	400,483	98,525		15,084	0	0	514,092			514,092	6
7	TIF revenues			391,865				391,865		T01	391,865	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes							0		T09	0	14
15	TOTAL OTHER CITY TAXES	0	0	0	0	0	0	0	0		0	15
16	Section B - LICENSES AND PERMITS	18,925						18,925		T29	18,925	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	809						809		U20	809	18
19	Rents and royalties	11,070						11,070		U40	11,070	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	11,879	0	0	0	0	0	11,879	0		11,879	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants	11,382						11,382		B79	11,382	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	11,382	0	0	0	0	0	11,382	0		11,382	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF REINBECK						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		173,027					173,027		C46	173,027	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	2,143						2,143		C89	2,143	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	4,249	1,051		122			5,422		C89	5,422	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	6,392	174,078	0	122	0	0	180,592	0		180,592	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	27,349						27,349			27,349	63				
64	Library service	1,077						1,077		D89	1,077	64				
65	Township contributions	13,533						13,533		D89	13,533	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	41,959	0	0	0	0	0	41,959	0		41,959	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	59,733	174,078	0	122	0	0	233,933	0		233,933	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	203,158	A91	203,158	73				
74	Sewer							0	434,012	A8Ø	434,012	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	20,364						20,364	75,117	A81	95,481	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF REINBECK						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0	759,852	T15	759,852	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	25,306	A80	25,306	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	16,350						16,350		A03	16,350	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	21,818						21,818		A61	21,818	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Fitness Center Membership Fees	795						795	7,509		8,304	103				
104	TOTAL CHARGES FOR SERVICE	59,327	0	0	0	0	0	59,327	1,504,954		1,564,281	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS		1,441					1,441		U01	1,441	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	67,293	456,072	84,500		100		607,965		U99	607,965	108				
109	Deposits and sales/fuel tax refunds	6,018						6,018		U99	6,018	109				
110	Sale of property and merchandise	16,857						16,857		U11	16,857	110				
111	Fines	1,851						1,851		U30	1,851	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Miscellaneous charges	279						279			279	114				
115	TIF Reimbursement from Housing Program			5,834				5,834			5,834	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	92,298	456,072	90,334	0	100	0	638,804	0		638,804	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continu						CITY OF REINBECK						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	642,645	730,116	482,199	15,206	100	0	1,870,266	1,504,954		3,375,220	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	150,000						150,000		NR	150,000	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	13,441						13,441	5,565		19,006	127				
128	Internal TIF loans and transfers in			54,000	136,450	62,150		252,600			252,600	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	163,441	0	54,000	136,450	62,150	0	416,041	5,565		421,606	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	806,086	730,116	536,199	151,656	62,250	0	2,286,307	1,510,519		3,796,826	132				
133												133				
134	Beginning fund balance July 1, 2014	93,904	47,471	-93,406	743			48,712	146,542		195,254	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	899,990	777,587	442,793	152,399	62,250	0	2,335,019	1,657,061		3,992,080	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015CITY OF REINBECK							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	87,558	26,604					114,162		E62	114,162	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	31,742	2,955		15,000			49,697		E24	49,697	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	14,543						14,543		E32	14,543	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	133,843	29,559	0	15,000	0	0	178,402			178,402	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF REINBECK						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	4,751	110,917					115,668		E44	115,668	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation		27,803					27,803		E44	27,803	48				
49	Traffic control safety — Current operation							0		E44	0	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation	338	15,363					15,701		E44	15,701	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation	362	8,188					8,550		E81	8,550	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	35,806						35,806		E81	35,806	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	41,257	162,271	0	0	0	0	203,528			203,528	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF REINBECK							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	2,776						2,776		E32	2,776	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,776	0	0	0	0	0	2,776			2,776	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF REINBECK						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	90,075	21,170					111,245		E52	111,245	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	54,969	14,977					69,946		E61	69,946	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	76,016	6,810					82,826		E61	82,826	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	47,531	5,956					53,487		E03	53,487	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	18,489	2,093					20,582		E61	20,582	135
136	Other culture and recreation	5,267	836					6,103		E61	6,103	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	292,347	51,842	0	0	0	0	344,189			344,189	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	5,000						5,000		E89	5,000	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	25,088	2,665					27,753		E89	27,753	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation				124,300	62,150		186,450		E50	186,450	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	790						790		E89	790	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	30,878	2,665	0	124,300	62,150	0	219,993			219,993	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF REINBECK						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	14,355	3,151					17,506		E29	17,506	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	41,446	20,601					62,047		E23	62,047	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	2,242						2,242		E89	2,242	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	15,962						15,962		E25	15,962	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	29,643	2,233					31,876		E31	31,876	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	549						549		E89	549	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	104,197	25,985	0	0	0	0	130,182			130,182	176
177	Section G — DEBT SERVICE	151,561		80,400				231,961			231,961	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	151,561	0	80,400	0	0	0	231,961			231,961	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	756,859	272,322	80,400	139,300	62,150	0	1,311,031			1,311,031	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF REINBECK					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								205,430	E91	205,430	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								196,908	E80	196,908	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								65,428	E81	65,428	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation								559,802	E03	559,802	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								7,831	E80	7,831	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF REINBECK						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								3,343	E89	3,343	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								409,874		409,874	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,448,616		1,448,616	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	756,859	272,322	80,400	139,300	62,150	0	1,311,031	1,448,616		2,759,647	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	5,565	13,441					19,006			19,006	255
256	Internal TIF loans/repayments and transfers out			252,600				252,600			252,600	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	5,565	13,441	252,600	0	0	0	271,606	0		271,606	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	762,424	285,763	333,000	139,300	62,150	0	1,582,637	1,448,616		3,031,253	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		491,824	109,793	13,099	100		614,816			614,816	264
265	Committed							0			0	265
266	Assigned	40,000						40,000			40,000	266
267	Unassigned	97,566						97,566			97,566	267
268	Total Governmental	137,566	491,824	109,793	13,099	100	0	752,382			752,382	268
269	Proprietary								208,445		208,445	269
270	Total ending fund balance June 30, 2015	137,566	491,824	109,793	13,099	100	0	752,382	208,445		960,827	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	899,990	777,587	442,793	152,399	62,250	0	2,335,019	1,657,061		3,992,080	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES		CITY OF REINBECK	
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>			
	Purpose	Amount paid to other local governments	Purpose	Amount paid to State
	Correction.....	M05 \$	Highways.....	L44 \$
	Health.....	M32	All other.....	L89 \$
	Highways.....	M44		
	Transit subsidies.....	M94		
	Libraries.....	M52		
	Police protection.....	M62 116,162		
	Sewerage.....	M80		
Sanitation.....	M81			
All other.....	M89 \$			

Part IV	SALARIES AND WAGES		
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
	Amount - Omit cents		
Total salaries and wages paid.....		Z00 \$	322,801

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED							
A. Long-term debt	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year
Purpose		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)
1. Water utility	19U \$ 197,000	29U \$	39U \$ 13,000	49U \$	49U \$	49U \$ 184,000	49U \$	191 \$ 3,448
2. Sewer utility	19U 1,847,000	29U	39U 144,000	49U	49U	49U 1,703,000	49U	189 27,705
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify Telecom	19U 125,000	29U	39U 30,000	49U	49U	49U 95,000	49U	189 3,750
10. Housing Development	19U 695,000	29U	39U 75,000	49U	49U 620,000	49U	49U	189 15,638
11. Care Facility	19U 385,000	29U	39U 25,000	49U	49U 360,000	49U	49U	189 8,663
12. Telecom	19U 320,000	29U	39U 75,000	49U 245,000	49U	49U	49U	189 7,200
13. Fire Truck	19U 60,000	29U	39U 15,000	49U 45,000	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	3,629,000	0	377,000	290,000	980,000	1,982,000	0	66,404
B. Short-term debt	Amount - Omit cents							
Outstanding as of JULY 1, 2014				61V \$				
Outstanding as of JUNE 30, 2015				64V \$				

Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents		
	Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013		\$	92,480,742	x .05 = \$

Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015					
	Type of asset	Amount - Omit cents				
		Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01 \$		W31 \$		W61 960,827	960,827
REMARKS						V98